p10

G R. S. 58
Previous references

1908
(Municipal)

File No 457-08
Serial Nos 1-2

Later references

GENERAL AND REVENUE SECRETARIAT.

Serial Nos 1-2

Part B for May 1909

SUBJECT

Municipal Taxation of Sir Shankar Jr Memorial Hall

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1 From the Honorary Secy, Sir K Shankar Jr Memorial Fund Esplr & Co 4 Oy state that the Vice Presdt of the B Legl. Council has sent him a notice of assessment of Rs. 1000 fined on the Memorial Hall for the current year & request that the building may be exempted from payment of Mul taxes

2 Js Dd 4 Oct Bombay Mul Council No 11760 of 28.5.08 observes that the building is not vested in Govt & as no portion thereof is used for purposes of profit, the Mul tax on the premises by reaching only a portion of it to the Cosmopolitan Club is liable to be paid by the Secy of the Memorial Fund, but that the tax calculated on the rental value is too high & regrets the Presdt to have it revised as indicated above

GRS 11] 1909

GENERAL AND REVENUE SECRETARIAT

(Municipal)

NOTES

Ml File No 457-08

FILE HEADING

Municipal taxation of Sir Sheshadri Iyer Memorial Hall.

From

The Honorary Secretary, Sir K. Sheshadri Iyer Memorial Fund.

No Dated 29-4-09 Received 30-4-09

Diary No 7769	Enclos	Spare Copies	Serial No 1

BRIEF ABSTRACT OF LETTER

States that the Vice-President of the Bangalore city Municipal Council has sent him a notice of assessment of Rs 108 fixed on Sir Sheshadri Iyer Memorial Hall for the current year and requests that the building may be exempted from payment of Municipal taxes

NOTES AND ORDERS

Secretary's order on the paper under disposal.

"Let me have references if any and a note"

(Illegible) 4 5 09

30/4/09

2 Submitted There are no previous references on this subject.

NOTES—First sheet

(1b—0000 3 10

Serial No

For want of funds, Sir Sheshadri Iyer Memorial Hall remains incomplete and a portion of it is rented temporarily to the Bangalore club for Rs 50 a month with the object of utilising the amount for its upkeep. The Honorary Secretary states that the building now requires white and colour washing and petty repairs and that the charges on this account have to be had out of the amount thus collected.

According to the notice served by the Municipality, objection to assessment of the tax has to be filed before the 25th May 1909 and the Honorary Secretary requests the issue of early orders exempting the building from payment of taxes.

Under proviso (a) to Section 59 of the Municipal Regulation, buildings or parts of buildings used for charitable but not for residential purposes are exempt from taxation.

Subd

DS. 9 3 The exemption of a building belonging to Govt. house —
30/4/09 payment of the general tax to the Municipality continues only so long as the building

GPB—50,000—18-5-05

Serial No

used solely for public purposes the building becomes liable to ~~Govt~~ the tax when it is used for purposes of profit Any building used for charitable purposes is also exempt from payment of the tax (Vide Sec 59 Proviso (a) of the Mil Regn) From the facts disclosed in Mr Bhabha's letter, it seems that the building should be deemed to ~~have~~ have been used for purposes of profit and not for public or charitable purposes If so, it is rightly taxed - The fact that the Statue of Sir K Sheshadri Iyer has not been erected and ~~that~~ the work has not been fully carried out or that the rent will be utilized for the improvement of the building does not seem to make much difference in the matter -

Secy) 15 09 Hill

4. The building in Question - not used or intended to be used f

S.D.—50,000—13-5-08

Serial No

purposes (such as a free school or chattram) No exemption can therefore be claimed on that ground.

5 It is certainly, on the other hand, meant for public purposes; but then it does not belong to Govt.; and a portion of it is actually used for purpose of profit. The remedy seems to be for the Committee in charge of the Memorial Hall to make haste & arrange with Govt for its being vested in the latter, in which case no portion of the building as is not rented out to the Corporation will be entitled to exemption from taxation.

Dewan Bhi 15/5

603/35.09

6 I agree in the above views. The building is meant for a public purpose & could be exempted if it belongs to Government. The matter is somewhat complicated by a portion of the [illegible]

GPB—50 000—13 5 08

G. R. S. 12]
General and Revenue Secretariat

File No. 457 of 1908

Serial No.

being let out to the Club the Municipal tax calculated on this rental should be paid. The tax calculated on the rental value of the whole building is too high

7/5/09

7/5/09

8 Secy

8 Secy

11/5/09

9 Draft submitted.

Secy 11/5/09

2 G O No 1748-9 dated the 25th May 09 Observes that the building is meant for a public purpose & would be exempt from Municipal taxes if it belonged to Govt and was not used for purposes of profit and that according to the Municipal Manual on the rental realized is liable. The petitioners observe that the tax calculated on the rental value of the whole building is too high —

Note—Contd sheet

Bangalore 1
29th April 1909

D 7769

From H J Bhabha Esq ma,
Hon Secretary, Sir K Sheshadri Iyer Memorial Fund,
Bangalore

To K S Chandrasekhara Iyer Esq Ba, Bl,
Secretary to the Government of H H the Maharaja of Mysore
General and Revenue Departments

[redacted]
Sir,

I have the honour to inform you that the Vice President of the Bangalore City Municipal Council has sent me a notice of assessment of Rs 108 fixed on Sir Sheshadri Iyer Memorial Hall for the current year I beg to state that the construction of the Hall is not yet completed and that the Committee of the Memorial Fund have not yet decided under whose charge the building should be kept For the

G.L.S. 28]

File No 45/08

Serial No 2

Diary No of letter replied to 776

Proceedings of the Government of His Highness the Maharaja of Mysore

GENERAL AND REVENUE SECRETARIAT
(Mr.)

Dated, the 13th May 1909

Date of issue 25-5-09

Signed by Narasimha

READ —

Letter dated the 29th April 1909 from the Hon'ble Sir K. Sheshadri Iyer Memorial Fund, Bangalore, stating that the City Municipal Council have demanded from him a sum of Rs 108/- by way of assessment on Sir Sheshadri Iyer Memorial Hall for the current year, that the Hall being maintained the Committee of the Memorial Fund have not yet decided under whose charge the building should be kept

over

SUBJECT

whether under the Bye-laws of the Municipality, and that in the meantime they have allowed the use temporarily upon payment thereof to the Bangalore Club for Rs 50/- a month with a view that the money recovered thereby may be of use for the upkeep of the building & maintenance which the building being intended only for public purposes is exempted from payment of municipal taxes, and requesting orders on the subject

Order thereon 11748-9 ~~ME 45 T 08~~ 9.25.5.09.

The building in question is planned for a public purpose and should be exempted from municipal taxation if it belongs to Government (but was not used for purposes of profit. The Municipality however contend that the building, however not being vested in Govt and a portion thereof being actually used for purposes of profit, the municipal tax on the rental realized [illegible] ought to be levied.

D 7767

6

GRS 27]

GENERAL AND REVENUE SECRETARIAT

(*Continuation Sheet draft form*)

Cable 5

We have by the Secy. of the Imperial Fund. The late calculated on the rental value of the whole building is to be observed, too high & the President of the Council is requested to ~~reconsider~~ take steps to have it revised as indicated above.

Secy
5/1/07

To, The Secy. Sir M Shethadri
Imperial Fund
President, Bangalore City
Municipal Council

Ackd 21/5

Ackd & forwarded
21/5/07

MGC PB—30 000—5 4 05